

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
Superintendent of
Public Instruction



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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 06-087

TO: School District Superintendents, County School Superintendents, Principals, and Head Teachers

FROM: Philip Williams, Deputy Associate Superintendent

DATE: June 21, 2006

SUBJECT: June 15, 2006 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The June 15, 2006 apportionment reports including the APOR 55-2 Sudden Growth Report are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact the Arizona Department of Education, Support Center at (602) 542-7378 or toll free at (866) 577-9636.

Per session law, the June 15, 2006 state aid will be deferred to July 1, 2006, since July 1st falls on a Saturday, the distribution will occur on Monday, July 3rd, 2006.

The following items have been included in the June 15, 2006 APOR calculations:

- **ADMS data:** FY05 Student Detail data successfully submitted as of August 31, 2005 and processed by ADE as of February 24, 2006, unless additional action has been taken to correct FY05 data through a 15-915. Contact the Data Analysis team at 602.542.5695 or by email at (SchoolFinance@ade.az.gov) if you have concerns regarding the student counts. If you require SAIS technical assistance, please complete the request form available on the System Training and Response (STaR) Team webpage at: <http://www.ade.az.gov/schoolfinance/STaR/>
- **Type 03 Tuition, Audit Expense Adjustments, and Rapid Decline:** Included and/or updated for all eligible districts based upon data included on the districts May 15, 2006 budget revision.
- **Transportation Support Level:** Revised Route and/or Vehicle Inventory Report adjustments submitted by May 31, 2006 are reflected in the June 15, 2006 equalization calculation. Please check the district's comparative miles report, TRAN40-2.
- **FY06 Sudden Growth:** Amounts were included for eligible districts who included a FY06 Sudden Growth amount on their FY06 Revised Budget. If a growth advance was previously requested and you failed to budget for the growth on your Revised Budget, the state aid dollars have been taken back. Budget capacity and state aid amount will be calculated based on the lesser of the amount budgeted and the amount calculated on the FY06 June APOR 55-2 Growth report.

Other Adjustments:

- **DSCS ADM:** Student counts are based on 100th day ADM, 100th day SPED and actual ELL data successfully submitted as of May 31, 2006.
- **Reduction of ADM due to adult population of jails programs**
- **200th Day ADM adjustment**

Delayed Payment Interest Distribution:

Each district's interest appropriation for FY07 has been determined and the amount can be found on the School Finance website at: <http://www.ade.az.gov/schoolfinance/Reports/APORCounty/>.

Please budget for this dollar amount on page 7 of 8, line 9 (g) – Registered Warrant Interest Expense

If you have any questions regarding the content of your reports or this memorandum please contact Lori Damanti at 602.542.3303 or by email at Lori.Damanti@azed.gov. Any questions or concerns may also be emailed to the School Finance Inbox at schoolfinance@ade.az.gov.